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Customs Bulletin

Regulations, Rulings, Decisions, and Notices
concerning Customs and related matters



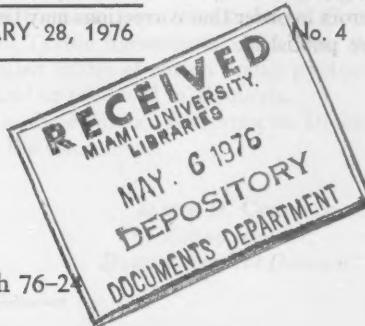
and Decisions

of the United States Court of Customs and
Patent Appeals and the United States
Customs Court

Vol. 10

JANUARY 28, 1976

No. 4



This issue contains

T.D. 76-18 through 76-24

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Protest abstracts P75/677 through P75/688

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DEPARTMENT OF THE TREASURY
U.S. Customs Service

NOTICE

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U.S. Customs Service

(T.D. 76-18)

Cotton textile products—Restriction on entry

Restriction on entry of cotton textile products manufactured or produced in
Romania

DEPARTMENT OF THE TREASURY,
OFFICE OF THE COMMISSIONER OF CUSTOMS,
Washington, D.C., January 9, 1976.

There is published below the directive of December 19, 1975; received by the Commissioner of Customs from the Chairman, Committee for the Implementation of Textile Agreements, concerning the restriction on entry into the United States of cotton textile products in specific categories manufactured or produced in Romania.

This directive was published in the FEDERAL REGISTER on December 29, 1975 (40 FR 59614), by the Committee.

(QUO-2-1)

JAMES D. COLEMAN,
Acting Director,
Duty Assessment Division.

THE ASSISTANT SECRETARY OF COMMERCE
WASHINGTON, D.C. 20230

COMMITTEE FOR THE IMPLEMENTATION OF TEXTILE AGREEMENTS

December 19, 1975.

COMMISSIONER OF CUSTOMS
Department of the Treasury
Washington, D.C. 20229

DEAR MR. COMMISSIONER:

Under the terms of the Arrangement Regarding International Trade in Textiles done at Geneva on December 20, 1973, pursuant

to the Bilateral Cotton Textile Agreement of June 2, 1975 between the Governments of the United States and the Socialist Republic of Romania, and in accordance with the provisions of Executive Order 11651 of March 3, 1972, you are directed to prohibit, effective on January 1, 1976 and extending through December 31, 1976, entry into the United States for consumption of cotton textile products in Categories 26 (other than duck), 41, 42, 43, 47, 48, 49, and 50, in excess of the following levels of restraint:

<i>Category</i>	<i>Twelve-Month Level of Restraint</i>	
26 (other than duck) ¹	3,000,000	square yards
41	414,708	dozen
42	414,708	dozen
43	414,708	dozen
47	67,610	dozen
48	60,000	dozen
49	92,308	dozen
50	168,568	dozen

In carrying out this directive, entries of cotton textile products in the foregoing categories, produced or manufactured in Romania and exported to the United States prior to January 1, 1976 shall, to the extent of any unfilled balances, be charged against the levels of restraint established for such goods during the period January 1, 1975 through December 31, 1975. In the event that the levels of restraint established for that twelve-month period have been exhausted by previous entries, such goods shall be subject to the levels set forth in this letter.

The levels set forth above are subject to adjustment in the future, pursuant to the provisions of the bilateral agreement of June 2, 1975 between the Governments of the United States and the Socialist Republic of Romania which provide, in part, that: (1) consultation levels may be increased within the aggregate ceiling upon agreement between the two governments; (2) administrative arrangements or adjustments may be made to resolve minor problems arising in the implementation of the agreement. Appropriate adjustments under the foregoing provisions of the bilateral agreement will be made to you by letter.

¹ In Category 26 the T.S.U.S.A. Numbers for duck fabric are:
 320.—01 through 04, 06, 08 326.—01 through 04, 06, 08
 321.—01 through 04, 06, 08 327.—01 through 04, 06, 08
 322.—01 through 04, 06, 08 328.—01 through 04, 06, 08

A detailed description of the categories in terms of T.S.U.S.A. numbers was published in the **FEDERAL REGISTER** on February 3, 1975 (40 FR 5010).

In carrying out the above directions, entry into the United States for consumption shall be construed to include entry for consumption into the Commonwealth of Puerto Rico.

The actions taken with respect to the Government of the Socialist Republic of Romania and with respect to imports of cotton textiles and cotton textile products from Romania have been determined by the Committee for the Implementation of Textile Agreements to involve foreign affairs functions of the United States. Therefore, the directions to the Commissioner of Customs, being necessary to the implementation of such actions, fall within the foreign affairs exception to the rule-making provisions of 5 U.S.C. 553. This letter will be published in the **FEDERAL REGISTER**.

Sincerely,

ALAN POLANSKY

Chairman, Committee for the Implementation

of Textile Agreements, and

Deputy Assistant Secretary for

Resources and Trade Assistance,

U.S. Department of Commerce

(T.D. 76-19)

Cotton and manmade fiber textiles—Restriction on entry

Restriction on entry of cotton and manmade fiber textiles manufactured or produced in Macau

DEPARTMENT OF THE TREASURY,

OFFICE OF THE COMMISSIONER OF CUSTOMS,

Washington, D.C., January 9, 1976.

There is published below the directive of December 19, 1975, received by the Commissioner of Customs from the Chairman, Committee for the Implementation of Textile Agreements, concerning the restriction on entry into the United States of cotton and manmade fiber textiles in specific categories manufactured or produced in Macau.

This directive was published in the **FEDERAL REGISTER** on December 29, 1975 (40 FR 59615), by the Committee.

(QUO-2-1)

JAMES D. COLEMAN,
Acting Director,
Duty Assessment Division.

THE ASSISTANT SECRETARY OF COMMERCE
WASHINGTON, D.C. 20230

COMMITTEE FOR THE IMPLEMENTATION OF TEXTILE AGREEMENTS

December 19, 1975.

COMMISSIONER OF CUSTOMS
Department of the Treasury
Washington, D.C. 20229

DEAR MR. COMMISSIONER:

Under the terms of the Arrangement Regarding International Trade in Textiles done at Geneva on December 20, 1973, pursuant to the Bilateral Cotton, Wool and Man-Made Fiber Textile Agreement of March 3, 1975, between the Governments of the United States and Portugal, and in accordance with the provisions of Executive Order 11651 of March 3, 1972, you are directed to prohibit, effective on January 1, 1976 and for the twelve-month period extending through December 31, 1976, entry into the United States for consumption and withdrawal from warehouse for consumption of cotton textile products in Categories 49 and 50/51 and man-made fiber textile products in Categories 219, 221, 222, 223, 224, and 229, produced or manufactured in Macau, in excess of the following levels of restraint:

<i>Category</i>	<i>Twelve-Month Level of Restraint</i>
49	32,439 dozen
50/51	62,531 dozen
219	422,613 dozen
221	77,852 dozen
222	293,871 dozen
223	132,503 dozen
224	306,082 pounds
229	168,076 dozen

In carrying out this directive, entries of cotton and man-made fiber textile products in the foregoing categories, produced or manu-

factured in Macau, which have been exported to the United States before January 1, 1976, shall, to the extent of any unfilled balances, be charged against the levels of restraint established for such goods during the period January 1, 1975 through December 31, 1975. In the event the levels of restraint for that period has been exhausted by previous entries, such goods shall be subject to the levels set forth in this letter.

The levels of restraint set forth above are subject to adjustment according to the provisions of the bilateral agreement of March 3, 1975 between the Governments of the United States and Portugal which provide, in part, that: (1) within the aggregate and applicable group limits of the agreement, specific levels of restraint may be exceeded by designated percentages; (2) these same levels may be increased for carryover and carryforward up to 11 percent of the applicable category limit; and (3) administrative arrangements or adjustments may be made to resolve minor problems arising in the implementation of the agreement. Any appropriate future adjustments under the foregoing provisions of the bilateral agreement will be made to you by letter.

A detailed description of the categories in terms of T.S.U.S.A. numbers was published in the **FEDERAL REGISTER** on February 3, 1975 (40 F.R. 5010).

In carrying out the above directions, entry into the United States for consumption shall be construed to include entry for consumption into the Commonwealth of Puerto Rico.

The actions taken with respect to the Government of Portugal and with respect to imports of cotton, wool and man-made fiber textile products from Macau have been determined by the Committee for the Implementation of Textile Agreements to involve foreign affairs functions of the United States. Therefore, the directions to the Commissioner of Customs, being necessary to the implementation of such actions, fall within the foreign affairs exception to the rule-making provisions of 5 U.S.C. 553. This letter will be published in the **FEDERAL REGISTER**.

Sincerely,

ALAN POLANSKY

*Chairman, Committee for the Implementation
of Textile Agreements, and*

Deputy Assistant Secretary for

Resources and Trade Assistance

U.S. Department of Commerce

(T.D. 76-20)

Cotton textiles—Restriction on entry

Restriction on entry of cotton textiles and cotton textile products manufactured or produced in Pakistan

DEPARTMENT OF THE TREASURY,
OFFICE OF THE COMMISSIONER OF CUSTOMS,
Washington, D.C., January 9, 1976.

There is published below the directive of December 19, 1975, received by the Commissioner of Customs from the Chairman, Committee for the Implementation of Textile Agreements, concerning the restriction on entry into the United States of cotton textiles and cotton textile products in specific categories manufactured or produced in Pakistan.

This directive was published in the **FEDERAL REGISTER** on December 29, 1975 (40 FR 59613), by the Committee.

(QUO-2-1)

JAMES D. COLEMAN,
Acting Director,
Duty Assessment Division.

THE ASSISTANT SECRETARY OF COMMERCE
WASHINGTON, D.C. 20230

COMMITTEE FOR THE IMPLEMENTATION OF TEXTILE AGREEMENTS

December 19, 1975.

COMMISSIONER OF CUSTOMS
Department of the Treasury
Washington, D.C. 20229

DEAR MR. COMMISSIONER:

According to the terms of the Arrangement Regarding International Trade in Textiles done at Geneva on December 20, 1973, pursuant to the Bilateral Cotton Textile Agreement of May 6, 1975 between the Governments of the United States and Pakistan, and in accordance with the provisions of Executive Order 11651 of March 3, 1972, you are directed to prohibit, effective on January 1, 1976 and for the twelve-month period extending through December 31, 1976, entry into the United States for consumption and withdrawal from

warehouse for consumption of cotton textile products in Categories 9/10, 18/19 and part of 26 (printcloth), 22/23, parts of 26 (barkcloth and duck), 31 (other than shop towels), and 41/42, in excess of the following levels of restraint:

Category	Twelve-Month Level of Restraint
9/10	47,932,142 square yards
18/19/26 (printcloth) ¹	20,641,476 square yards
22/23	5,688,000 square yards
26 (barkcloth) ²	8,532,000 square yards
26 (duck) ³	12,027,524 square yards
31 (other than shop towels) ⁴	13,289,400 pieces
41/42	966,478 dozen

In carrying out this directive, entries of cotton textile products in the above categories, produced or manufactured in Pakistan, which have been exported to the United States from Pakistan prior to January 1, 1976 shall, to the extent of any unfilled balances, be charged against the levels of restraint established for such goods for the eighteen-month period beginning on July 1, 1974 and extending through December 31, 1975. In the event the levels of restraint established for that eighteen-month period have been exhausted by previous entries, such goods shall be subject to the levels set forth in this letter.

The levels of restraint set forth above are subject to adjustment according to the provisions of the bilateral agreement of May 6, 1975 between the Governments of the United States and Pakistan which provide, in part, that: (1) within the aggregate and group limits of the agreement, specific levels of restraint may be exceeded by designated percentages; (2) these same levels may be increased for carryover and carryforward up to 11 percent of the applicable category limit; and (3) administrative arrangements or adjustments may be made to resolve minor problems arising in the implementation

¹ In Category 26 the T.S.U.S.A. Numbers for printcloth are:

320.—34 326.—34
321.—34 327.—34
322.—34 328.—34

² In Category 23 the T.S.U.S.A. Numbers for barkcloth are:

320.—88 326.—88 320.—02 326.—02
321.—88 327.—88 321.—02 327.—02
322.—88 328.—88 322.—02 328.—02
323.—88 329.—88 323.—02 329.—02
324.—88 330.—88 324.—02 330.—02
325.—88 331.—88 325.—02 331.—02

³ In Category 26 the T.S.U.S.A. Numbers for duck fabric are:

320.—01 through 04, 06, 08 326.—01 through 04, 06, 08
321.—01 through 04, 06, 08 327.—01 through 04, 06, 08
322.—01 through 04, 06, 08 328.—01 through 04, 06, 08

⁴ All T.S.U.S.A. Numbers in Category 31 except T.S.U.S.A. Number 366,3740.

of the agreement. Any appropriate adjustments under the provisions of the bilateral agreement referred to above will be made to you by letter.

A detailed description of the categories in terms of T.S.U.S.A. Numbers was published in the FEDERAL REGISTER on February 3, 1975 (40 FR 5010).

In carrying out the above directions, entry into the United States for consumption shall be construed to include entry for consumption into the Commonwealth of Puerto Rico.

The actions taken with respect to the Government of Pakistan and with respect to imports of cotton textiles and cotton textile products from Pakistan have been determined by the Committee for the Implementation of Textile Agreements to involve foreign affairs functions of the United States. Therefore, the directions to the Commissioner of Customs, being necessary to the implementation of such actions, fall within the foreign affairs exception to the rule-making provisions of 5 U.S.C. 553. This letter will be published in the FEDERAL REGISTER.

Sincerely,

ALAN POLANSKY

*Chairman, Committee for the Implementation
of Textile Agreements, and*

*Deputy Assistant Secretary for
Resources and Trade Assistance
U.S. Department of Commerce*

(T.D. 76-21)

Importation and exportation of gold—Customs Regulations amended

Section 161.2(a)(3), Customs Regulations, stating that the Department of the Treasury administers laws concerning the importation and exportation of gold, deleted

DEPARTMENT OF THE TREASURY,
OFFICE OF THE COMMISSIONER OF CUSTOMS,
Washington, D.C.

TITLE 19—CUSTOMS DUTIES

CHAPTER I—UNITED STATES CUSTOMS SERVICE

PART 161 — GENERAL ENFORCEMENT PROVISIONS

Some of the laws enforced in whole or in part by the Customs Service for administering agencies are set forth in section 161.2(a) of the Customs Regulations (19 CFR 161.2(a)). Section 161.2(a)(3) of the Customs Regulations (19 CFR 161.2(a)(3)) provides that the importation and exportation of gold are governed by laws administered by the Department of the Treasury.

Public Law 93-110, 87 Stat. 352, and Public Law 93-373, 88 Stat. 445, in part, repeal sections 3 and 4 of the Gold Reserve Act of 1934 (31 U.S.C. 442, 443) and provide that no provision of any law, and no rule, regulation, or order in effect on December 31, 1974, may be construed to prohibit any person from purchasing, holding, selling, or otherwise dealing with gold in the United States or abroad.

Consequently, the Gold Regulations (31 CFR Part 54) were revoked by publication of a termination notice in the **FEDERAL REGISTER** on April 15, 1975 (40 FR 16844). In order to bring the Customs Regulations into conformity with the Public Laws, it has been determined that subparagraph (3) of section 161.2(a) of the Customs Regulations (19 CFR 161.2(a)(3)) should be deleted.

Accordingly, paragraph (a) of section 161.2 of the Customs Regulations (19 CFR 161.2(a)) is amended by deleting subparagraph (3) of that paragraph in its entirety.

Because this amendment merely conforms the Customs Regulations with existing law and requires no public initiative, notice and public procedure thereon is found to be unnecessary, and good cause exists for dispensing with a delayed effective date under the provisions of 5 U.S.C. 553.

Effective date. This amendment shall become effective upon publication in the **FEDERAL REGISTER**.

(ADM-9-03)

VERNON D. ACREE,
Commissioner of Customs.

Approved January 8, 1976,

JAMES B. CLAWSON,

Acting Assistant Secretary of the Treasury.

[Published in the **FEDERAL REGISTER** January 16, 1976 (41 FR 2383)]

(T.D. 76-22)

Bonds

Approval and discontinuance of Carrier bonds, Customs Form 3587

DEPARTMENT OF THE TREASURY,
OFFICE OF THE COMMISSIONER OF CUSTOMS,
Washington, D.C., January 12, 1976.

Bonds of carriers for the transportation of bonded merchandise have been approved or discontinued as shown below. The symbol "D" indicates that the bond previously outstanding has been discontinued on the month, day, and year represented by the figures which follow. "PB" refers to a previous bond, dated as represented by figures in parentheses immediately following, which has been discontinued. If the previous bond was in the name of a different company or if the surety was different the information is shown in a footnote at the end of list.

Name of Principal and Surety	Date of Bond	Date of Approval	Filed with District Director/Area Director; Amount
American Freightways Co., Inc., 518 Porter Ave., Brooklyn, NY; motor carrier, Ins. Co. of North America (PB 11/23/71) D 12/10/75	Nov. 23, 1975	Dec. 10, 1975	New York Seaport; \$25,000
Francisco A. Delgado, Inc., 95 Hostos St., Ponce, PR; motor carrier, Puerto-Rican American Ins. Co. (PB 4/20/72) D 7/9/75	July 10, 1975	July 10, 1975	San Juan, PR; \$25,000
Diamond Transportation System, Inc., 5021-21st St., Racine, WI; motor carrier, Maryland Casualty Co.	Dec. 10, 1975	Dec. 16, 1975	Milwaukee, WI; \$25,000

See footnotes at end of table.

Name of Principal and Surety	Date of Bond	Date of Approval	Filed with District Director/Area Director; Amount
Ecklar-Moore Express, Inc., 147 S. Forbes Road, Lexington, KY; motor carrier, Globe Indemnity Co. D 12/11/75	Oct. 25, 1971	Nov. 10, 1971	Cleveland, OH; \$25,000
Hajek Trucking Co., Inc., 7635 W. Lawndale Ave., Summit, IL; motor carrier, The Fidelity & Casualty Co. of N.Y. D 12/4/75	Dec. 11, 1963	Feb. 6, 1964	Chicago, IL; \$30,000
Howard Hall Co., Inc., P.O. Box 608, Birmingham, AL; motor carrier, Fireman's Fund Ins. Co.	Nov. 20, 1975	Dec. 23, 1975	Mobile, AL; \$25,000
Imported Auto Transport, Inc., 22440 Alameda, Long Beach, CA; motor carrier, Mid-Century Ins. Co. D 12/12/75	Sept. 17, 1968	Oct. 4, 1968	Los Angeles, CA; \$25,000
Kealy Trucking Co., 3621 Lakeside Ave., Cleveland, OH; motor carrier, The Buckeye Union Ins. Co. D 12/8/75	Oct. 10, 1973	Oct. 24, 1973	Cleveland, OH; \$25,000
M. Kobayashi Trucking, 101½ West Main St., Westmorland, CA; motor carrier, The Travelers Indemnity Co.	Nov. 24, 1975	Dec. 22, 1975	San Diego, CA; \$25,000
Lifschultz Fast Freight, Inc., & Arrow-Lifschultz Forwarders, Inc., 28 North Franklin, Chicago, IL; motor carrier, Hanover Ins. Co. (PB 12/19/69) D 12/22/75 ²	Dec. 19, 1975	Dec. 22, 1975	New York Seaport; \$50,000
The O.K. Trucking Co., 3000 Crescentville Road, Cincinnati, OH; motor carrier, Royal Globe Ins. Co.	Nov. 12, 1975	Dec. 11, 1975	Cleveland, OH; \$25,000
Orbit Transportation Co., Inc., 219 Stafford St., Worcester, MA; motor carrier, Aetna Ins. Co. D 12/1/75	Nov. 10, 1971	Dec. 13, 1971	Boston, MA; \$25,000
Pinto Trucking Service, Inc., 1414 Calcon Hook Road, Sharon Hill, PA; motor carrier, Hartford Accident & Indemnity Co. 1/22/76	Sept. 20, 1974	Sept. 23, 1974	Washington, DC; \$60,000
D. W. Ramsay Motor Freight, Inc., 1616 E. 26th, Tacoma, WA; motor carrier, The Travelers Indemnity Co. D 12/2/75	Apr. 1, 1971	May 17, 1971	Seattle, WA; \$25,000
Red Star Express Lines of Ontario Ltd., 1608 Queensway, Toronto, Ontario, Canada; motor carrier, Royal Globe Ins. Co.	Dec. 11, 1975	Dec. 18, 1975	Buffalo, NY; \$25,000

See footnotes at end of table.

Name of Principal and Surety	Date of Bond	Date of Approval	Filed with District Director/Area Director; Amount
M. C. Slater, Inc., P.O. Box 369, Granite City, IL; motor carrier, Reliance Ins. Co. (PB 6/24/68) D 12/4/75 ¹	Dec. 4, 1975	Dec. 4, 1975	Chicago, IL; \$30,000
Southern Intermodal Logistics, Inc., P.O. Box 148, Thomasville, GA; motor carrier, American Druggists' Ins. Co.	Dec. 11, 1975	Dec. 15, 1975	Savannah, GA; \$25,000
Wallace Transport Co. Ltd., Port Colborne, Ontario, Canada; motor carrier, Globe Indemnity Co. D 12/18/75	June 28, 1968	Oct. 23, 1968	Buffalo, NY; \$25,000

¹ Surety is National Surety Corp.

² Principal is Lifschultz Fast Freight, Inc., & Arrow-Lifschultz Freight Forwarders, Inc., Arrow-Lifschultz Forwarders Inc., surety is Continental Casualty Co.

³ Surety is Transport Indemnity Co.

(BON-3-03)

LEONARD LEHMAN,
Assistant Commissioner,
Regulations and Rulings.

(T.D. 76-23)

Bonds

Approval and discontinuance of bonds on Customs Form 7587 for the control of instruments of international traffic of a kind specified in section 10.41a of the Customs Regulations

DEPARTMENT OF THE TREASURY,
OFFICE OF THE COMMISSIONER OF CUSTOMS,
Washington, D.C., January 12, 1976.

Bonds on Customs Form 7587 for the control of instruments of international traffic of a kind specified in section 10.41a of the Customs Regulations have been approved or discontinued as shown below. The symbol "D" indicates that the bond previously outstanding has been discontinued on the month, day, and year represented by the figures which follow. "PB" refers to a previous bond, dated as represented by figures in parenthesis immediately following which has been discontinued. If the previous bond was in the name of a different company or if the surety was different, the information is shown in a footnote at the end of list.

Name of Principal and Surety	Date of Bond	Date of Approval	Filed with District Director/Area Director; Amount
Batille & Cisante Shipping Co., Inc., P.O. Box 5126, San Juan, PR, St. Paul Fire & Marine Ins. Co.	Dec. 23, 1975	Dec. 24, 1975	San Juan, PR; \$10,000
Grand Truck Western Railroad Co., 131 W. Lafayette Blvd., Detroit, MI, The Continental Ins. Co.	Sept. 15, 1975	Nov. 10, 1975	Detroit, MI; \$10,000
G. C. Grommett Inc., 111 Jersey Ave. W., Babalon, NY, Peerless Ins. Co. D 12/22/75	Dec. 5, 1974	Dec. 5, 1974	New York Seaport; \$10,000
Holland America Line, Nederlandsche-Amerikaansche (A Netherlands Corp.), Pier 40, North River, New York, NY, St. Paul Fire & Marine Ins. Co. D 11/17/75	Nov. 25, 1969	Nov. 25, 1969	New York Seaport; \$10,000
Intercontinental Transport (ICT B. V.) (A Holland Corp.), 10600 West Higgins, Rosemont, IL, St. Paul Fire & Marine Ins. Co.	Dec. 18, 1975	Dec. 18, 1975	New York Seaport; \$10,000
Island & World Shipping Agency, Inc., P.O. Box 2664, Old San Juan, PR, Peerless Ins. Co. (A New Hampshire Corp.)	Oct. 16, 1975	Oct. 17, 1975	San Juan, PR; \$10,000
Montedison USA Inc., (A NY Corp.), 1114 Avenue of the Americas, New York, NY, American Motorists Ins. Co.	Dec. 17, 1975	Dec. 17, 1975	New York Seaport; \$10,000
Peralta Shipping Corp., 25 Broadway, New York, NY, Peerless Ins. Co. (PB 6/24/75) D 7/28/75 ¹	July 23, 1975	July 23, 1975	New York Seaport; \$10,000
Petrolite Corp. of Canada Ltd., 100 West Georgia St., Vancouver, British Columbia, Canada, St. Paul Fire & Marine Ins. Co.	Aug. 28, 1975	Nov. 10, 1975	Buffalo, NY; \$10,000
South African Marine Corp., One Bankers Trust Plaza, New York, NY; Federal Ins. Co. (PB 12/12/67) D 12/12/75 ²	Dec. 12, 1975	Nov. 14, 1975	New York Seaport; \$10,000
J. H. Winchester & Co., Inc. as agents for d'Amico Societa di Navigazione, 251 California St., San Francisco, CA, Ins. Co. of North America	Sept. 3, 1975	Sept. 12, 1975	San Francisco, CA; \$10,000

¹ Surety is American Motorists Ins. Co.

² Surety is St. Paul Fire & Marine Ins. Co.

(BON-3-10)

LEONARD LEHMAN,
Assistant Commissioner,
Regulations and Rulings.

(T.D. 76-24)

Synopses of drawback decisions

DEPARTMENT OF THE TREASURY,

OFFICE OF THE COMMISSIONER OF CUSTOMS,

Washington, D.C., January 9, 1976.

The following are synopses of drawback rates and amendments issued November 6, 1975, to December 29, 1975, inclusive, pursuant to sections 22.1 and 22.5, inclusive, Customs Regulations; and approval under section 22.6, Customs Regulations.

(DRA-1-09)

LEONARD LEHMAN,
Assistant Commissioner,
Regulations and Rulings.

(A) *Aerosol valve mounting cups*.—Manufactured under section 1313(a) with the use of imported cold reduced electrolytic tin plate strip, by Aeroclo Corp., Moonachie, N.J., at its Moonachie, N.J., factory, and on aerosol valve mounting cups manufactured under section 1313(b) by the company with the use of cold reduced electrolytic tin plate strip.

Rate effective on articles manufactured and exported on and after January 5, 1974.

Manufacturer's statement of October 29, 1975, forwarded to Regional Commissioner of Customs, New York, N.Y., December 18, 1975.

(B) *Bulk milk tanks*.—Manufactured under section 1313(b) by Zero Manufacturing Co., Washington, Mo., at its Washington and Berger, Mo., factories with the use of stainless steel.

Rate effective on articles manufactured on and after February 14, 1973, and exported on and after March 2, 1973.

Manufacturer's statement of November 12, 1975, forwarded to the Regional Commissioner of Customs, Chicago, Ill., December 18, 1975.

(C) *Bumpers, automobile and truck*.—T.D. 66-230-C, as amended by T.D. 75-164-C, covering, among other things, automobile and truck bumpers manufactured under section 1313(b) by Rockwell International Corp., Pittsburgh, Pa., at its factory located at Newton Falls, Oh., with the use of cold rolled steel sheet, further amended to

cover such articles manufactured under section 1313(b) by the company at its above factories with the use of hot rolled steel sheet.

Amendment effective on articles manufactured on and after August 4, 1972, and exported on and after August 23, 1972.

Manufacturer's supplemental statement of October 24, 1975, forwarded to Regional Commissioner of Customs, Chicago, Il., December 8, 1975.

(D) *Cellophane*.—Manufactured under section 1313(b) by E. I. du Pont de Nemours and Co., Wilmington, De., at its factories located at Clinton, Ia.; Richmond, Va.; and Tecumseh, Ks., with the use of propylene glycol.

Rate effective on articles manufactured and exported on and after November 21, 1974.

Manufacturer's statement of August 26, 1975, forwarded to Regional Commissioner of Customs, Baltimore, Md., December 8, 1975.

(E) *Chemical products*.—T.D. 71-167-A, as amended by T.D.'s 72-152-J, 73-164-E, 73-217-F, and 74-253-R, covering, among other things, acrylic emulsions, manufactured under section 1313(b) by Rohm and Haas Co., Philadelphia, Pa., at its various factories with the use of, among other things, dichloro-diphenyl-trichloro ethane, further *amended* to cover dithane, dikar, fore, and primafloc manufactured with the use of ethylene diamine; triton products, hyamine products, and paraplex products manufactured with the use of diethylene glycol; triton products manufactured with the use of triglycol dichloride; stam herbicides manufactured with the use of diethanolamine; and amine 30-D-11 manufactured with the use of methyl butynol, all of the above manufacturing operations occurring under section 1313(b) at the various factories of the company.

Amendment effective on articles manufactured on and after March 1, 1975, and exported on and after June 1, 1975.

Supplemental statement of June 11, 1975, forwarded to Regional Commissioner of Customs, Baltimore, Md., November 25, 1975.

(F) *Chili powder, chili peppers, and other dehydrated vegetable products*.—T.D. 68-248-D, covering chili powder, chili peppers, and other dehydrated vegetable products manufactured under section 1313(b) by Gentry Corp., Gilroy, Ca., at its Gilroy and Oxnard, Ca., factories, with the use of dehydrated chili peppers, red peppers, and other dehydrated vegetables, *amended* to cover such products manufactured by Gentry International Inc., *successor*.

Amendment effective on dehydrated food products manufactured and exported on and after March 12, 1971.

Successor's supplemental statement subscribed to on October 20, 1975, forwarded to Regional Commissioner of Customs, Los Angeles, Ca., December 12, 1975.

(G) *Connectors, electrical*.—T.D. 66-214-D, covering electrical connectors manufactured under section 1313(b) by Bardes Corp., Cincinnati, Oh., with the use of seamless copper redraw tube, *amended* to cover such articles manufactured under section 1313(b) by Ilasco Corp., *successor*.

Amendment effective on articles exported on and after January 25, 1968, the date of succession.

Amendment issued by Regional Commissioner of Customs, Chicago, Ill., November 6, 1975.

(H) *Finished aluminum alloy ingots, extrusions, billets and rolling slabs*.—Manufactured under section 1313(b) by Eastalco Venture, Frederick, Md., with the use of aluminum ingots.

Rate effective on articles manufactured and exported on and after September 26, 1972.

Manufacturer's statement of June 12, 1975, forwarded to Regional Commissioner of Customs, New York, N.Y., December 15, 1975.

(I) *Hyvar, Sinbar, Karmex, Krovar Technical, Krovar I, and Krovar II (weed killing compounds)*.—(1) Hyvar and Sinbar (weed killing compounds) manufactured under section 1313(b) by E. I. du Pont de Nemours and Co., Wilmington, De., at its La Porte, Tx., factory with the use of methyl acetoacetate; (2) Karmex (a weed killing compound) manufactured under section 1313(b) by the company at its above factory with the use of diuron technical; and (3) Krovar Technical, Krovar I and Krovar II (weed killing compounds) manufactured under section 1313(b) by the company at its above factory with the use of methyl acetoacetate.

Rate effective on articles covered by (1), above, which are manufactured and exported on and after March 18, 1974; on articles covered by (2), above, which are manufactured and exported on and after June 10, 1974; and on articles covered by (3), above, which are manufactured and exported on and after September 16, 1974.

Manufacturer's statement of July 30, 1975, forwarded to Regional Commissioner of Customs, Baltimore, Md., December 4, 1975.

(J) *Isoamylene*.—T.D. 71-44-P, as amended, covering butyl rubber, ethylene, propylene, polyethylene, and butadiene manufactured under section 1313(b) by Cities Service Co., New York, N.Y., at its factories located at Lake Charles, Eola, North Bend,

and Hancock, La., El Dorado, Ar., Hickok, Ks., and Seminole and Youens, Tx., with the use of butane-butylene, ethane, propane, propane-propylene, hydrogen, isobutylene, isoprene and methane streams, further *amended* to cover isoamylene manufactured by the company at its Lake Charles, La., factory, with the use of amylene stream.

Amendment effective on articles manufactured on and after November 1, 1971, and exported on and after March 1, 1972.

Manufacturer's supplemental statement of November 20, 1975, forwarded to Regional Commissioner of Customs, Houston, Tx. December 29, 1975.

(K) *Oil dillweed, bulked, filtered.*—T.D. 45811-K, as amended by T.D.'s 52288-K, 71-135-H, and 73-236-J, covering, among other things, natural and synthetic essential oils, compounds, and aromatic chemicals produced under section 1313(a) by Fritzsche Dodge & Olcott Inc., New York, N.Y., at its factories located at New York, N.Y., and Clifton, N.J., with the use of imported essential oils, synthetic flower oils, and aromatic chemical preparations, and covering grained musk produced by the company with the use of crude musk in pods, further *amended* to cover bulked, filtered oil dillweed, manufactured under section 1313(b) by the company at its factories located at New York, N.Y., and Clifton and East Hanover, N.J., with the use of oil dillweed.

Amendment effective on articles manufactured and exported on and after May 18, 1975.

Manufacturer's supplemental statement of September 18, 1975, forwarded to Regional Commissioner of Customs, New York, N.Y. December 9, 1975.

(L) *Resins, polyester.*—Manufactured under section 1313(b) by Reichold Chemicals, Inc., White Plains, N.Y., at its factories located at Andover, Ma.; Azusa and S. San Francisco, Ca.; Carteret, Elizabeth and Newark, N.J.; Detroit, Mi.; Houston, Tx.; Jacksonville, Fl.; Tacoma, Wa.; and Tuscaloosa, Al., with the use of propylene glycol.

Rate effective on articles manufactured on and after July 22, 1974, and exported on and after August 2, 1974.

Manufacturer's statement of August 26, 1975, forwarded to Regional Commissioner of Customs, New York, N.Y., December 5, 1975.

(M) *Sevron Blue ER (a dye).*—Manufactured under section 1313(b) by E. I. du Pont de Nemours and Company, Wilmington, De., at its Deepwater, N.J., factory, with the use of 2,6 dichlorobenzal chloride.

Rate effective on articles manufactured on and after February 14, 1975, and exported on and after March 14, 1975.

Manufacturer's drawback statements of July 21, 1975, and October 2, 1975, forwarded to Regional Commissioner of Customs, Baltimore, Md., December 11, 1975.

(N) *Steel coil and sheet, specially cut sizes.*—Manufactured under section 1313(b) by American Steel Corp., Detroit, Mi., with the use of hot rolled steel sheet and strips.

Rate effective on articles manufactured on and after March 19, 1969, and exported on and after March 19, 1974.

Manufacturer's drawback statement of August 5, 1975, forwarded to Regional Commissioner of Customs, Chicago, Ill., December 2, 1975.

(O) *Styrene, polymerized ("Styron").*—T.D. 55351-G, as amended, covering, among other things, polymerized styrene ("Styron"), manufactured under section 1313(b) by the Dow Chemical Co., Midland, Mi., with the use of styrene, rubber grade, further *amended* to cover such articles manufactured at additional factories located at Joliet, Ill., and Pevely, Mo.

Amendment effective on articles manufactured and exported on and after August 12, 1975.

Supplemental statement of September 30, 1975, forwarded to Regional Commissioner of Customs, Chicago, Ill., December 22, 1975.

(P) *Thermo-plastic polyvinyl chloride compounds and high temperature compounds.*—T.D. 75-277-V, covering the articles set forth in headnote above, manufactured under section 1313(b) by B. F. Goodrich Co., Akron, Oh., at its Avon Lake, Oh., and Louisville, Ky., factories with the use of MBS (methacrylated butadiene styrene resin modifier), *amended* to reflect a change in effective dates.

Amendment effective on articles manufactured on and after January 31, 1973, and exported on and after March 31, 1974.

Supplemental statement of October 15, 1975, forwarded to Regional Commissioner of Customs, Baltimore, Md., November 25, 1975.

(Q) *Vessels, pressure; and storage tanks.*—Manufactured under section 1313(b) by California Tank and Manufacturing Corp., Long Beach, Ca., with the use of steel plate.

Rate effective on articles manufactured on and after March 1, 1974, and exported on and after December 27, 1974.

Manufacturer's statement of November 6, 1975, forwarded to Regional Commissioner of Customs, San Francisco, Ca., December 17, 1975.

(R) *Vessels, purse seiner fishing.*—Manufactured under section 1313(g) by Campbell Industries, San Diego, Ca., with the use of imported electronic equipment and bowthrusters.

Rate effective on articles manufactured on and after January 1, 1975, and exported on and after September 1, 1975.

Manufacturer's statement of February 19, 1975, forwarded to Regional Commissioner of Customs, Los Angeles, Ca., December 2, 1975.

Approval under section 22.6 Customs Regulations

(1) *Sugar, hard refined, liquid sucrose sugar, liquid invert sugar, soft refined sugar, refinery liquid or blackstrap, and 6x powdered sugar.*—Manufactured under section 1313(a) by Supreme Sugar Co., Inc., New Orleans, La., at its Supreme, La., factory, with the use of imported raw sugar.

Approval effective on articles manufactured on and after January 1, 1975, and exported on and after April 9, 1975.

Manufacturer's statement approved by Regional Commissioner of Customs, New York, N.Y., November 11, 1975.

Decisions of the United States Customs Court

United States Customs Court

One Federal Plaza
New York, N.Y. 10007

Chief Judge

Nils A. Boe

Judges

Paul P. Rao
Morgan Ford
Scovel Richardson
Frederick Landis

James L. Watson
Herbert N. Maletz
Bernard Newman
Edward D. Re

Senior Judges

David J. Wilson
Mary D. Alger
Samuel M. Rosenstein

Clerk

Joseph E. Lombardi

Customs Decision

(C.D. 4625)

ACETO CHEMICAL CO., INC. v. UNITED STATES

On Cross-Motions for Summary Judgment

Court No. 72-2-00263

Port of New York

[Plaintiff's motion granted.]

(Dated December 29, 1975)

Murray Sklaroff for the plaintiff.

Rex E. Lee, Assistant Attorney General (*Ira J. Grossman*, trial attorney), for the defendant.

WATSON, Judge: These cross-motions for summary judgment center on the presence in the imported fungicide of about three-quarters of a percent of a benzenoid wetting agent. The wetting agent, which is not itself fungicidal in nature, eases the dispersion of the powder in liquid and thus aids the spreading and penetration of the fungicide in wet spray form. It should be noted that the importation may also be applied in a dry form by dusting.

The government, relying on the presence of the wetting agent, classified the importation as a mixture in part of a "benzenoid" product.¹ Plaintiff claims the importation should properly be classified as a thiuram² in accordance with the identity of the fungicidal ingredient present in excess of 99 percent.

Since the benzenoid ingredient is not present in an amount sufficient to make it a quantitatively significant importation of that ingredient, the dispute centers on the function of the ingredient in the importation.

Plaintiff's claim³ is grounded on the assertion that the language "in part" of the classified provision does not refer in the present circumstances to a minute ingredient which is not fungicidal in nature. Defendant argues that the wetting agent plays a part in enhancing the fungicidal function and the importation is therefore "in part" of the wetting agent.

Both parties rely on the decisions in *United States v. Cavalier Shipping Co., Inc.*, 60 CCPA 152, C.A.D. 1103, 478 F. 2d 1256 (1973), *aff'g* 67 Cust. Ct. 440, C.D. 4317, 337 F. Supp. 447 (1971), and *Northam Warren Corp. v. United States*, 60 CCPA 117, C.A.D. 1092, 475 F. 2d 647 (1973), *aff'g* 65 Cust. Ct. 584, C.D. 4142 (1970). In the *Cavalier Shipping* case, the presence in an insecticide of about 2 percent of a benzenoid warning agent (chloropicrin or "tear gas") was held not to justify classification as a mixture in part of a benzenoid product. In the *Northam Warren* case the presence in a pigment of less than two-tenths of a percent of a "benzenoid" optical brightener was held to justify classification under a "mixture in part" provision similar to that involved herein.⁴

The plaintiff sees these cases as supporting the proposition that a minute benzenoid ingredient will dictate the classification of an importation only if it performs the primary function of the article in

¹ Item 409.00 of the Tariff Schedules of the United States, dutiable in the amount of 7 cents per pound plus 45 per centum ad valorem.

² Item 425.36 of the TSUS, dutiable at the rate of 10.5 per centum ad valorem.

³ Plaintiff failed to prove its alternative claim that an established and uniform practice existed to classify this merchandise under item 425.36.

⁴ Paragraph 27(a)(4)(5) of the Tariff Act of 1930, as modified by T.D. 52739, provided for mixtures in part of certain coal tar products.

which it is contained. Defendant sees the general proposition as being that a minute ingredient will control the classification so long as it "plays a part" in the principal function.

It seems reasonable to assume that all intentional ingredients serve some functional purpose in connection with the use of the particular product. Thus, it is necessary to draw a distinction between those minute ingredients which are to be considered "significant" and thus capable of controlling classification, and those minute ingredients which are not significant. The only clear and readily determinable distinction which suggests itself to me is between minute ingredients whose use is to perform the *very function which is the function of the importation* and minute ingredients whose use is to *assist* in the primary function. In the former category I would place the optical brightener ingredient involved in *Northam Warren*. Minute as it was, it was directly involved in the appearance of a product used to give opacity and brightness to certain types of paint, varnish, lacquer and cosmetics. Therefore its "significance" in determining a tariff classification could not be minimized. In the latter category I would place the chloropicrin ingredient used as a warning device in an insecticide in *Cavalier Shipping* and the wetting agent involved herein. In this latter category I would also place the salicyclic acid ingredient used as a preservative and solvent in the medicinal preparations involved in *E. Fougera & Co. v. United States*, 49 Treas. Dec. 986, T.D. 41632 (1926).

The thread which unites the latter three ingredients is not their failure to "play a part" in the use of the importation or their failure to have sufficient importance in the use of the importation, but rather it is their lack of the exact characteristic which is the primary use characteristic of the importation.

Indeed the lifesaving warning function of the chloropicrin may, in an absolute sense, be the most important use-related function of all the ingredients under discussion. The preservation of a medicinal preparation is also extremely important—certainly more momentous than the addition of an increment of brightness to a cosmetic product. Yet, only the optical brightener was significant from a classification standpoint in making the importation "in part" of a benzenoid product. This came about, not because of its importance, but because its performance of the main function of the importation prevented the application of the *de minimis* rule.

This is the underlying principle I discern in the opinion of the CCPA in *Cavalier* when the court states at page 156 that "[t]he

real issue, therefore, lies in whether the chloropicrin * * * was in fact present in 'commercially significant amount.'"

The court was thereby expressing a test based on the full extent of the de minimis rule contained in general headnote 9(f)(iv). Both the headnote, which defines "in part of" as indicating the presence of "a significant quantity of the named material," and the Tariff Classification Study,⁵ which states that "in part of" is used to convey an intent that the material be present in "commercially significant amount," support a view that only in the most limited circumstances should a quantitatively minute quantity control classification. The appellate court further stated that:

* * * [W]e cannot reconcile the expressed intention with respect to the meaning of "in part" in the TSUS with the restricted concept that any purposeful addition of a benzenoid product, be it to preserve life or to enhance salability, must render the article "in part" of that product. The distinction previously drawn on the basis of the primary functional role of the merchandise better satisfies that which we consider to be the true intent of the language of the TSUS. [60 CCPA at 157.]

In light of the above, when the appellate court at page 156 spoke of the exception from the de minimis rule for " * * * quantitatively insignificant amounts which nonetheless are present in sufficient quantity to perform a part in the primary function of the article," I read that as expressing, not a standard giving significance to any role *related* to the primary function but only to those roles which *are* the primary function. As stated earlier, if mere relation to the primary function is sufficient then de minimis distinctions cannot be made in a logical, consistent and predictable manner because all intentional ingredients have some relation to the primary function.

In short, I believe it is consistent with the basic intention of the tariff act that only a significant ingredient determine classification. I define significance, in the case of a minute ingredient (which would ordinarily be treated as de minimis), as the performance of the principal function, i.e., an optical function in a pigment, an insecticidal function in an insecticide, a medicinal function in a medicine and a fungicidal function in a fungicide. Since the wetting agent herein does not perform a fungicidal function, it should, consistent with its insignificant quantity, be treated in the typical de minimis fashion.

For the above reasons, it is

ORDERED, that plaintiff's motion for summary judgment be, and the same hereby is, granted, and it is further

ORDERED, that the merchandise herein be classified as a thiram under item 425.36 of the TSUS.

⁵ Tariff Classification Study Submitting Report, November 15, 1960, page 14.

Decisions of the United States Customs Court

Abstracts

Abstracted Protest Decisions

DEPARTMENT OF THE TREASURY, January 5, 1976.

The following abstracts of decisions of the United States Customs Court at New York are published for the information and guidance of officers of the customs and others concerned. Although the decisions are not of sufficient general interest to print in full, the summary herein given will be of assistance to customs officials in easily locating cases and tracing important facts.

CUSTOMS COURT

25

VERNON D. ACREE,
Commissioner of Customs.

DECISION NUMBER	JUDGE & DATE OF DECISION	PLAINTIFF	COURT NO.	ASSESSED	HELD	BASIS		PORT OF ENTRY AND MERCHANDISE
						Per. or Item No. and Rate	Per. or Item No. and Rate	
P75/677	Ford, J. December 29, 1975	Mill Engineering & Ma- chinery Co.	69/15841	Item 680.90 19%	Item 680.90 3%	Summary Judgment	Ross Machine & Mill Sup- ply, Inc., et al. v. U.S. (C.D. 4288)	Philadelphia Chilled roll bodies (non- malleable east-iron roll- ers for machines)
P75/678	Ford, J. December 29, 1975	Mill Engineering & Ma- chinery Co.	69/15942	Item 680.90 19%	Item 680.90 3%	Summary Judgment	Ross Machine & Mill Sup- ply, Inc., et al. v. U.S. (C.D. 4289)	Philadelphia Chilled roll bodies (non- malleable east-iron roll- ers for machines)

CUSTOMS COURT

DECISION NUMBER	JUDGE & DATE OF DECISION	PLAINTIFF	COURT NO.	ASSESSED	HELD	PORT OF ENTRY AND MERCHANDISE	
						Par. or Item No. and Rate	Par. or Item No. and Rate
P75/679	Ford, J. December 29, 1975	Mill Engineering & Machinery Co.	60/15943	Item 680.90 19%	Item 680.60 8%	Summary Judgment Ross Machine & Mill Supply, Inc., et al. v. U.S. (C.D. 4389)	Philadelphia Chilled roll bodies (non-malleable cast-iron rollers for machines)
P75/680	Watson, J. December 29, 1975	Robert E. Landweer & Co.	73-4-0103-S	Item 138.00 17.5%	Item 136.91 1.75¢ per lb.	Judgment on the pleadings General Freight Services, Inc., a/c Lamb-Weston, Inc., et al. v. U.S. (C.D. 4590)	Seattle Frozen onions
P75/681	Ford, J. December 30, 1975	Mill Engineering & Machinery Co.	60/15940	Item 680.90 19%	Item 680.60 8%	Summary Judgment Ross Machine & Mill Supply, Inc., et al. v. U.S. (C.D. 4389)	Philadelphia Chilled roll bodies (non-malleable cast-iron rollers for machines)
P75/682	Ford, J. December 30, 1975	Mill Engineering & Machinery Co.	60/15944	Item 680.90 19%	Item 680.60 8%	Summary Judgment Ross Machine & Mill Supply, Inc., et al. v. U.S. (C.D. 4389)	Philadelphia Chilled roll bodies (non-malleable cast-iron rollers for machines)
P75/683	Ford, J. December 30, 1975	Mill Engineering & Machinery Co.	60/15945	Item 680.90 19%	Item 680.60 3%	Summary Judgment Ross Machine & Mill Supply, Inc., et al. v. U.S. (C.D. 4389)	Philadelphia Chilled roll bodies (non-malleable cast-iron rollers for machines)

CUSTOMS COURT

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P75/684	Ford, I. December 30, 1975	Mill Engineering & Ma- chinery Co.	60/20/73	Item 680.00 19%	Item 680.60 2.5%	Summary Judgment Ross Machine & Mill Sup- ply, Inc., et al. v. (C.D. 4389).
P75/685	Landis, J. December 30, 1975	Manca, Inc.	73-11-03228, etc.	Item 708.73 22.5%	Item 708.80 15%	Olympus Corp. of America v. U.S. (C.D. 4388)
P75/686	Watson, J. December 30, 1975	Rye Sound Corp.	71-7-00636	Item 684.70 15%	Item 685.22 15.5%	Agreed statement of facts
P75/687	Newman, J. December 30, 1975	Hancock Gross, Inc.	67/71658, etc.	Item 687.80 19% (as entire- ties)	Merchandise not entitled; should have been severed for appraisal and tariff classification purposes; ap- praisements invalid and void; liquidations penalty; protests unjustly and dismissed; en- tries returned to district director for appropriate administrative action	Agreed statement of facts

CUSTOMS COURT

DECISION NUMBER	JUDGE & DATE OF DECISION	PLAINTIFF	COURT NO.	ASSESSED	HELD	BASIS		PORT OF ENTRY AND MERCHANDISE
						Par. or Item No. and Rate	Par. or Item No. and Rate	
P75/888	Newman, J. December 30, 1975	Stanley Roberts, Inc.	65/12813	Items 651.75/ 927.53 82.58%	Items 651.75/ 650.49 At highest compound rate appli- cable to any article in sets (i.e.— 17.5%, forks), the specific portion of the compound rate being applied once to each article in sets	U.S. v. Charberg Dis- tributors, Inc. (C.A.D. 1988) Import Associates of Amer- ica et al. v. U.S. (C.A.D. 1991)	New York Sets of knives, forks and spoons	

Decisions of the United States Customs Court

Abstracts

Abstracted Reappraisement Decisions

CUSTOMS COURT

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DECISION NUMBER	JUDGE & DATE OF DECISION	PLAINTIFF	COURT NO.	BASIS OF VALUATION	UNIT OF VALUE	BASIS	PORT OF ENTRY AND MERCHANDISE
R75/337	Watson, J. December 29, 1975	Montgomery Ward & Co.	73-10-02882	Constructed value	\$13.05 (clock radio exclusive of clock movement portion) \$2.81 of which \$2.35 represents cost or value of U.S. product and 0.46 represents value of foreign product (clock movement portion)	Judgment on the pleadings	New York AM/FM clock radios
R75/338	Watson, J. December 30, 1975	Boutique Wigs, Inc.	73-9-01948	Export value: Invoke unit value	American selling price	Not stated Agreed statement of facts	Miami Wigs, hairpieces, etc.
R75/339	Watson, J. December 30, 1975	International Seaway Trading Corp.	R67/22371	Set forth in schedule B, attached to decision and judgment	Agreed statement of facts	San Francisco Footwear	

CUSTOMS COURT

DECISION NUMBER	JUDGE & DATE OF DECISION	PLAINTIFF	COURT NO.	BASIS OF VALUATION	UNIT OF VALUE	BASIS	PORT OF ENTRY AND MERCHANDISE
R75/340	Watson, J. December 30, 1975	International Seaway Trading Corp.	R68/2488, etc.	American selling price	Set forth in schedule B, attached to decision and judgment	Agreed statement of facts	Los Angeles Footwear
R75/341	Watson, J. December 30, 1975	Marubeni Iida (America), Inc.	R61/2285	American selling price	Set forth under column "Unit Value Per Pair" on schedule, attached to decision and judgment	Agreed statement of facts	Portland, Oreg. Footwear
R75/342	Watson, J. December 30, 1975	Mitsui & Co., Ltd.	R62/8624	American selling price	Set forth on schedule, attached to decision and judgment, under caption "claimed values per pair"	Agreed statement of facts	Boston Footwear
R75/343	Watson, J. December 30, 1975	Nomura (America) Corp. et al.	R61/11067, etc.	American selling price	Set forth under column "Unit Value Per Pair" on schedule, attached to decision and judgment	Agreed statement of facts	Los Angeles Footwear

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